1. (Amended) A method of manufacturing a display device, comprising:

forming a peeling layer on a first substrate;

forming an insulating layer on said peeling layer;

forming a light emitting element on said insulating layer;

bonding a second substrate over said light emitting element by using a first adhesive;

exposing the peeling layer to a gas containing halogen fluoride after bonding said second substrate to thereby remove said peeling layer and the first substrate; and

bonding a third substrate to said insulating layer by using a second adhesive.

2. (Amended) A method according to claim 1, wherein said first adhesive is selected from the group consisting of polyimide, acrylic, and epoxy resin.

3. (Amended) A method according to claim 1, wherein the third substrate comprises the same material as the second substrate.

4. (Amended) A method of manufacturing a display device, comprising:

forming a peeling layer on a first substrate;

forming an insulating layer on said peeling layer;

forming a semiconductor element on said insulating layer;

forming at least one interlayer insulating film over the semiconductor element;

forming a light emitting element over the interlayer insulating film, the light emitting element electrically connected to said semiconductor element;

bonding a second substrate over said light emitting element by using a first adhesive;

exposing the peeling layer to a gas containing halogen fluoride after bonding said second substrate to thereby remove said peeling layer and first substrate; and

bonding a third substrate to said insulating layer by using a second adhesive.

5. (Amended) A method according to claim 4, wherein said first adhesive is selected from the group consisting of polyimide, acrylic, and epoxy resin.

6. (Amended) A method according to claim 4, wherein the third substrate comprises the same material as the second substrate.

Please add the following new claims 16-43.

16. A method according to claim 1, wherein the first substrate is selected from the group consisting of glass, quartz, silicon, metal, and ceramic substrates.

17. A method according to claim 1, wherein the second substrate is selected from the group consisting of plastic, glass, quartz, silicon, metal, and ceramic substrates.

18. A method according to claim 1, wherein the peeling layer comprises silicon.

19. A method according to claim 1, wherein the insulating layer comprises silicon and oxygen.

20. A method according to claim 1, further comprising a step of forming openings in the insulating layer before said exposing.

21. A method according to claim 4, wherein the first substrate is selected from the group consisting of glass, quartz, silicon, metal, and ceramic substrates.

22. A method according to claim 4, wherein the second substrate is selected from the group consisting of plastic, glass, quartz, silicon, metal, and ceramic substrates.

23. A method according to claim 4, wherein the peeling layer comprises silicon.

24. A method according to claim 4, wherein the insulating layer comprises silicon and oxygen.

25. A method according to claim 4, further comprising a step of forming openings in the insulating layer and the interlayer insulating film before said exposing.

26. A method of manufacturing a display device, comprising:

forming a peeling layer on a first substrate;

forming an insulating layer on the peeling layer;

forming a switching element on the insulating layer;

forming at least one interlayer insulating film over the switching element;

forming a display element over the interlayer insulating film, the display element electrically connected to the semiconductor element;

bonding a second substrate over the display element by using a first adhesive;

exposing the peeling layer to a gas containing halogen fluoride after bonding the second substrate to thereby remove the peeling layer and the first substrate; and

bonding a third substrate to the insulating layer by using a second adhesive.

27. A method according to claim 26, wherein the first substrate is selected from the group consisting of glass, quartz, silicon, metal, and ceramic substrates.

28. A method according to claim 26, wherein the second substrate is selected from the group consisting of plastic, glass, quartz, silicon, metal, and ceramic substrates.

29. A method according to claim 26, wherein the third substrate comprises the same material as the second substrate.

30. A method according to claim 26, wherein said first adhesive is selected from the group consisting of polyimide, acrylic, and epoxy resin.

31. A method according to claim 26, wherein the display device is a liquid crystal display device.

32. A method according to claim 26, wherein the display device is an electroluminescence display device.

33. A method according to claim 26, wherein the peeling layer comprises silicon.

34. A method according to claim 26, wherein the insulating layer comprises silicon and oxygen.

35. A method according to claim 26, further comprising a step of forming openings in the insulating layer and the interlayer insulating film before said exposing.

36. A method of manufacturing a display device comprising:

forming a peeling layer on a first substrate;

forming an insulating layer on the peeling layer;

forming active layers, a gate insulating layer, and gate electrodes over the insulating layer;

forming a first interlayer insulating layer to cover the gate electrodes;

forming wirings and pixel electrodes over the first interlayer insulating layer, the wirings and the pixel electrodes electrically connected with the active layers, respectively;

exposing the peeling layer to a gas containing halogen fluoride to thereby remove the peeling layer;

forming a light emitting layer and a cathode on the pixel electrode;

bonding a second substrate on the cathode by using a first adhesive;

removing the first substrate after bonding the second substrate; and

bonding a third substrate to the insulating layer by using a second adhesive.

37. A method according to claim 36, wherein the first substrate is selected from the group consisting of glass, quartz, silicon, metal, and ceramic substrates.

38. A method according to claim 36, wherein the second substrate is selected from the group consisting of plastic, glass, quartz, silicon, metal, and ceramic substrates.

39. A method according to claim 36, wherein the third substrate comprises the same material as the second substrate.

40. A method according to claim 36, wherein said first adhesive is selected from the group consisting of polyimide, acrylic, and epoxy resin.

41. A method according to claim 36, wherein the peeling layer comprises silicon.

42. A method according to claim 36, wherein the insulating layer comprises silicon and oxygen.

43. A method according to claim 36, further comprising a step of forming openings in the insulating layer and the interlayer insulating film before said exposing.